

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. G.S. PANNU, VICE PRESIDENT  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.2467/DEL/2022  
Assessment Year: 2017-18

Best Aromatics Limited 28, Jindal ITF Centre, Shivaji Marg, West Delhi, Moti Nagar, New Delhi-110015 PAN No.AAGCA1175K	Vs	ITO Ward- 4 (1) Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Amit Sharma, Advocate
Respondent by	Sh. Amit Katoch, Sr DR

Date of hearing:	20/03/2024
Date of Pronouncement:	/05/2024

**ORDER**

**PER ANUBHAV SHARMA, JM**

The present appeal has been filed by the assessee against the order of NFAC, Delhi dated 26.05.2022 pertaining to A.Y.2017-18.

2. Heard. At the very outset, it comes up that the appeal before the Tribunal is filed with the delay of 71 days for which assessee has filed an application for condonation of the delay

supported with an affidavit that assessee had availed remedy of rectification u/s. 154 of the IT Act, 1961 due to which there was delay. In the light of the fact that delay is not inordinate, the application for condonation of delay of 71 days is allowed.

3. On merits at the time of hearing it comes up that Ld. First Appellate Authority has passed the impugned order on the basis that assessee has opted for VSVS scheme and declaration in Form – 5 dated 03.10.2020 stands filed before Pr. CIT, Delhi-1.

4. Ld. AR apprised the Bench that NFAC has dismissed the appeal on erroneous fact as the impugned assessment order dated 29.03.2022 was passed u/s. 147 r.w.s 144 alongwith section 144B of the Act against which no alternate remedy of VSVS was adopted.

5. It appears that initially assessment was completed u/s. 143 (3) of the Act and assessment order dated 30.12.2019 was passed and which was challenged in first appeal. However, the assessee got settled the issue under VSVS on 17.03.2020 and the appeal was withdrawn on 07.01.2021. Subsequently the case was reopened u/s. 147 r.w.s 148 and the assessment was completed on 29.03.2022 which was challenged again in the first appeal before NFAC. It appears that NFAC has

passed the impugned order assuming the issue raised in the later appeal to be settled under the VSVS scheme.

6. In the light of the aforesaid we allow the appeal of the assessee for statistical purpose and restore the issue on merits to the file of the First Appellate Authority. Needless to say there an opportunity of hearing shall be given to the assessee / appellant by the first appellate authority before disposing of the appeal on merits.

Order pronounced in the open court on 16.05.2024.

**Sd/-**  
**(G.S. PANNU)**  
**VICE PRESIDENT**

*\*NEHA\**

*Date:- .05.2024*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sd/-**  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI